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On motion of Supervisor Bonelli, unanimously carried, and in accordance with the recommendation of the Executive Officer-Clerk of the Board of Supervisors, it is ordered that the following resolution be and it is hereby adopted:

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January 13, 1970

R E S O L U T I O N

WHEREAS, Statutes of 1969, Chapter 130, added Section 4804 to the California Revenue and Taxation Code which provides that:

"The board of supervisors of any county may, by resolution, authorize the county administrative officer, or the county legal advisor, or the county auditor, or any other county officer, or a specified group of any county officers acting as a committee, to perform in its behalf any act required or authorized to be performed by the board of supervisors under this part, if such act is not imposed upon the board of supervisors by the Constitution.

"The resolution may, at the request of the county legal advisor, provide for a waiver of the requirement for the written consent of the county legal advisor in any act performed under the provisions of this section.

"The resolution shall enumerate those sections or subdivisions, or those portions of sections or subdivisions, to which the authorization is to apply, and shall specify administrative rules and procedures concerning any act performed under the authorization.

"The resolution shall require that the county auditor record each act performed under the authorization.

"The resolution may provide for review by the board of supervisors of any act performed under the authorization, or for periodic reports to the board of supervisors of any or all acts performed under the authorization, or both."

WHEREAS, it is the desire of the Board of Supervisors to transfer to the following designated County officers the performance on its behalf of certain functions required or authorized to be performed by the Board under Part 9 of Division 1 of the Revenue and Taxation Code.

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NOW, THEREFORE, be it resolved by the Board of Supervisors of the County of Los Angeles that:

1. The County Tax Collector is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4834.5, 4835, 4839, 4839.1 and 4841 of the Revenue and Taxation Code where the effect of the act is to make a correction not exceeding \$1,500 in taxes. The Tax Collector in performing the acts specified herein may but need not obtain the written approval of the County Counsel.

2. The County Tax Collector is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4991, 4992, 4993 and 4994 of the Revenue and Taxation Code where the effect of the act is to make a correction or cancellation not exceeding \$1,500 in taxes. The Tax Collector in performing the acts specified herein shall obtain the written approval of the County Counsel.

3. The County Auditor is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4832, 4835, 4985, 4986 Subsections (1)(a), (c), (d), (e), (f) and (2)(a) and (b), 5026, 5062, 5071 and 5096 Subsections (a), (c), (d) and (e) of the Revenue and Taxation Code. The Auditor in performing the acts specified herein may but need not obtain the written approval of the County Counsel.

4. The County Auditor is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Section 4986 Subsection 1

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(b) and Section 5096 Subsection (b) of the Revenue and Taxation Code where the amount of the cancellation under Section 4986 1(b) or the refund under Section 5096(b) is \$1,500 or less.

5. The County Assessor is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Section 4831 in those cases where the effect of the act is to increase or decrease an assessment in an amount not exceeding \$2,500.00 in assessed value. The County Assessor in performing the acts specified herein need not obtain the written approval of the County Counsel.

6. The Executive Officer is hereby authorized to conduct on behalf of the Board the hearings required by Sections 4832, 4836, 4839, 4839.1, 4841, 4914 and 4923 of the Revenue and Taxation Code. The Executive Officer is hereby authorized to conduct on behalf of the Board the hearings required by Section 4831 where the amount of the increase does not exceed \$2,500.00 in assessed value.

7. Any officer authorized under this resolution to perform any act on behalf of the Board shall upon completion of the act notify the Auditor in writing of the action taken. The Auditor upon receipt of such notice shall make or retain a record of such action.

8. Any act to be performed by a County officer pursuant to this resolution may be performed by his duly authorized representative.

CHAIRMAN OF THE BOARD
OF SUPERVISORS

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